



City of Newcastle

Monthly Snapshot -September 2019

9 month target = 75%

Prepared by: Don Palmer

The General Fund

Total General Fund Revenue - The total is \$6,140,348 from a budget of \$10,879,490 representing 56.4% collected.

Personal Property Tax - is 55.8% collected at \$3,010,204 from a \$5,396,315 budget. The first half of the year's property taxes are due at the end of April and sent to municipalities in April and May. The first half is always a few percent higher due to some owners paying the entire year's taxes. The second half of the year's property taxes are due at the October and sent to municipalities in October and November.

Combined Retail Sales Tax and Criminal Sales Tax - is \$1,421,436 collected representing 78.1% of the \$1,818,920 budget.

Development Revenue - is \$1,023,991 or 65.1% of the \$1,573,990 development budget. A large part of the revenue collected to date is \$393K Avalon Bay, \$111K Quadrant Homes, \$93K Ridge Fox, and \$39K Wolfe Plumbing.

The Street Fund Fund - Motor Vehicle Gas Tax revenue is \$191,816 or 70.4% collected of the \$272,275 budget.

The Transportation Impact Fund - Traffic Impact Fee Revenue - is \$84,175 or 23.7% collected from the \$355,300 budget forecast. Large planned projects have not occurred as of September 2019.

Parks Impact Fund - Parks Impact Fee Revenue is \$39,078 or 15.9% collected from a forecast of \$246,495. As stated large projects have not occurred.

Other Revenue - is \$560,814 or 96% consisting of departments billing for equipment rental and facility services fees, as well as, waste management fee collections beginning April 2019.

REET Fund - Real Estate Excise Tax Revenue - REET revenue collected was \$741,262 from a budget of \$1,097,810 representing 67.5% total collected.

Surface Water Management (SWM) Fund - SWM Revenue - \$704,504 or 54.5% collected from a budget of \$1,293,605. The first half of the year's Drainage Utility Fees are due at the end of April and sent to municipalities in April and May. The second half of the year's Drainage Utility Fees are due at the October and sent to municipalities in October and November.

Revenue	2019 Budget	Year to date 9/30/2018	Year to Date 9/30/2019	Amount Remaining	% of Budget Collected	Status
Property Tax	\$5,396,315	\$ 2,854,711	\$3,010,024	(\$2,386,291)	55.8%	✓
Retail Sales Tax	1,480,890	979,946	1,133,971	(346,919)	76.6%	✓
Criminal Justice Tax	338,030	249,314	287,465	(50,565)	85.0%	↑
Permits (Building, Plumb, Mech)	975,000	333,705	689,299	(285,701)	70.7%	✓
Plan Review	336,800	399,350	177,215	(159,585)	52.6%	↓
Planner (Billable) Hours	179,350	157,295	96,561	(82,789)	53.8%	↓
Misc. Development Revenue	96,865	120,407	80,737	(16,128)	83.3%	↑
Other Licenses & Permits	374,675	290,461	266,438	(108,237)	71.1%	✓
Real Estate Excise Tax	1,097,810	949,085	741,262	(356,548)	67.5%	↓
Parks Impact Fees/Fees in Lieu	246,495	511,020	39,078	(207,417)	15.9%	↓
Transportation Impact Fee	355,300	709,610	84,175	(271,125)	23.7%	↓
Grants	1,276,790	56,651	236,779	(1,040,011)	18.5%	↓
Waste Management Admin Fee	112,500	-	88,834	(23,667)	79.0%	✓
Other Fees	325,370	-	305,692	(19,678)	94.0%	↑
Motor Vehicle Excise Tax	272,275	182,971	191,816	(80,459)	70.4%	✓
Surface Water Management Fees	1,293,605	585,221	704,504	(589,101)	54.5%	↓
Intergovernmental (Gen Fund)	218,400	139,183	169,468	(48,932)	77.6%	✓
ERF Service and Facility Fees	471,980	-	471,980	-	100.0%	✓
Other Income	177,430	588,703	401,341	223,911	226.2%	↑
Other Financing Sources	750,000	-	-	(750,000)	0.0%	
Total Revenue All Funds	\$15,775,880	\$9,107,632	\$9,176,638	(\$6,599,242)	58.2%	
Transfers In	4,108,745	1,211,155	2,208,175	(1,900,570)	53.7%	
Total Revenue	\$19,884,625	\$10,318,787	\$11,384,813	(\$8,499,812)	57.3%	

✓ (=) No Current Concern

↑ (=) Higher Than Expected

↓ (=) Lower Than Expected

Expenditures

September 2019

Expenditure Summary:

Executive Department is 75.5% and Administrative expenses 63.6%. Legal expenses are higher for the year at 100.2%.

Community Development Department expenses are 56.6% while Public Works overall expenses are 47.4%.

The Police contract was paid in June 2019 per the contract with King County for the first five months and then paid monthly in starting in July. The Fire contract was paid in May for the first four months of the year per to the City of Bellevue. The Fire Contract is paid semi annually and the second payment will be made in November of 2019.

Public Works seasonal expenses with Parks, Street, and Surface Water Management maintenance and operations for the month are normally low this time of the year.

Transportation Capital, Parks Capital and SWM Capital projects are lower due to the seasonal nature of construction.

All operating transfers are 100% transferred for the year.

All other financing sources and uses are measured at year-end due to contining changes to developer deposits, associated expenses and billed revenue.

Expenditures by Fund

Operations	2019 Budget	Year to date 9/30/2018	Year to Date 9/30/2019	% of Budget Expended	Status
Executive	\$1,257,975	\$ 761,907	\$949,509	75.5%	✓
Administration	899,985	547,280	572,352	63.6%	↓
Public Safety	4,787,850	2,447,086	2,583,295	54.0%	↓
Community Development	1,422,920	723,288	947,198	66.6%	↓
Public Works	3,622,440	1,365,386	1,716,273	47.4%	↓
Equipment Rental Fund	282,600	72,546	179,854	63.6%	↓
Facilities Fund	366,030	245,574	268,724	73.4%	✓
Other Financing Uses	750,000	-	-	0.0%	
TOTAL OPERATIONS	\$13,389,800	\$6,163,068	\$7,217,206	53.90%	↓
Fund	2019 Budget	Year to date 9/30/2018	Year to Date 9/30/2019	% of Budget Expended	Status
Debt Service	\$525,410	\$233,253	\$231,197	44.0%	↓
Capital Budget					
Transportation Capital Projects Fund	2,593,800	228,174	1,159,177	44.7%	↓
Parks Capital Projects Fund	1,213,780	82,765	80,743	6.7%	↓
Surface Water Mgmt Capital Projects Fund	280,000	59,736	135,736	48.5%	↓
TOTAL Capital Investment Projects	\$4,087,580	\$370,675	\$1,375,656	33.65%	↓
TOTAL Operations/CIP/Debt Service	\$18,002,790	\$6,766,996	\$8,824,059	49.0%	↓
TOTAL Transfers Out	4,108,745	1,211,155	2,208,175	53.7%	↓
TOTAL Operations/CIP/Other Plus	\$22,111,535	\$7,978,151	\$11,032,234	49.89%	↓

✓(=) No Current Concern

↑(=) Higher Than Expected

↓(=) Lower Than Expected

City of Newcastle

2019 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **75.0%**

Source of Funds	Amended Budget	September	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes	\$ 7,219,235	\$ 258,297	\$ 4,437,693	\$ (2,781,542)	61.5%
Development Revenue	1,573,990	105,825	1,023,991	(549,999)	65.1%
Intergovernmental	246,065	25,286	189,019	(57,046)	76.8%
Charges for Services	-	-	-	-	-
Licenses & Permits	374,675	11,666	266,438	(108,237)	71.1%
Other Revenue	110,490	15,675	223,207	112,717	202.0%
Other Financing Sources	750,000	-	-	(750,000)	0.0%
Transfers In	605,035	-	-	(605,035)	0.0%
GENERAL FUND TOTAL	\$ 10,879,490	\$ 416,751	\$ 6,140,348	\$ (4,739,142)	56.4%
Street Fund (101)					
Intergovernmental	\$ 289,400	\$ 29,566	\$ 204,702	\$ (84,698)	70.7%
Other revenue	115,500	16,389	93,913	(21,587)	81.3%
Transfers In	285,000	-	285,000	-	100.0%
STREET FUND TOTAL	\$ 689,900	\$ 45,955	\$ 583,615	\$ (106,285)	84.6%
Cumulative Reserve Fund (105)					
Bank Interest Income	\$ 150	\$ 18	\$ 191	\$ 41	127.1%
DEBT SERVICE FUND (202)					
Transfers In	\$ 525,410	\$ -	\$ 525,410	\$ -	100.0%
TRANSPORTATION CAPITAL PROJECTS (302)					
Grants	\$ 500,000	\$ -	\$ -	\$ (500,000)	0.0%
Transportation Impact Fees	355,300	-	84,175	(271,125)	23.7%
Developer Contributions	-	17,100	17,100	-	-
Bank Interest	4,500	560	14,816	10,316	329.2%
Transfers In	2,599,285	1,000,000	1,303,750	(1,295,535)	50.2%
CAPITAL PROJECTS FUND TOTAL	\$ 3,459,085	\$ 1,017,660	\$ 1,419,841	\$ (2,039,244)	41.0%
PARKS CAPITAL PROJECTS FUND (303)					
Parks Levy	\$ 30,105	\$ -	\$ 19,722	\$ (10,383)	65.5%
Parks Impact Fee	246,495	-	39,078	(207,417)	15.9%
Tree Fee in Lieu	-	-	-	-	-
Interlocal Grants	500,000	-	-	(500,000)	0.0%
Bank Interest Income	1,600	1,555	14,402	12,802	900.2%
Proceeds in Capital Assets	-	-	25,000	25,000	-
Transfers In	-	-	-	-	-
Parks Capital Projects Fund Total	\$ 778,200	\$ 1,555	\$ 98,202	\$ (669,615)	12.6%
Real Estate Excise Tax (REET) Fund (304)					
Taxes	\$1,097,810	\$58,548	\$ 741,262	\$ (356,548)	67.5%
Bank Interest	14,000	4,750	43,520	29,520	310.9%
REET Fund Total	\$1,111,810	\$63,298	\$ 784,782	\$ (327,028)	70.6%
Surface Water Management Fund (401)					
Charges for Service	\$ 1,293,605	\$ 13,107	\$ 704,504	\$ (589,101)	54.5%
Grant Income	232,000	-	204,343	(27,657)	88.1%
Development Revenue	14,025	735	19,820	5,795	141.3%
Miscellaneous Income	-	-	1,456	1,456	-
Bank Interest	6,000	1,884	17,454	11,454	290.9%
Total Revenue	\$ 1,545,630	\$ 15,725	\$ 947,578	\$ (598,052)	61.3%
Equipment Rental Fund (501)					
ERF Service Fees	\$ 84,700	\$ -	\$ 84,700	\$ -	100.0%
Proceeds from Capital Assets	-	-	5,150	5,150	-
Bank Interest	2,985	635	7,026	4,041	235.4%
Insurance Recovery	-	-	-	-	-
Transfers In	94,015	-	94,015	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$ 181,700	\$ 635	\$ 190,891	\$ 9,191	105.1%
FACILITIES FUND (503)					
Facility Service Fees	\$ 387,280	\$ -	\$ 387,280	\$ -	100.0%
Bank Interest	600	2	983	383	163.9%
Facility Rental Income	325,370	29,299	305,692	(19,678)	94.0%
Other Miscellaneous	-	-	-	-	-
Transfers In	-	-	-	-	-
FACILITIES FUND (503) TOTAL	\$ 713,250	\$ 29,301	\$ 693,955	\$ (19,295)	97.3%
TOTAL REVENUE ALL FUNDS					
	\$ 15,775,880	\$ 590,898	\$ 9,176,638	\$ (6,599,242)	58.2%
TOTAL TRANSERS IN					
	\$ 4,108,745	\$ 1,000,000	\$ 2,208,175	\$ (1,900,570)	53.7%
TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS					
	\$ 19,884,625	\$ 1,590,898	\$ 11,384,813	\$ (8,499,812)	57.3%

City of Newcastle 2019 DETAIL REVENUE REPORT

Percent of Year: **75.00%**

Source of Funds	Amended Budget	September	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes					
Real & Personal Property Tax	\$ 5,396,315	\$ 79,456	\$ 3,010,024	\$ (2,386,291)	55.8%
Local Retail Sales & Use Tax	1,480,890	144,907	1,133,971	(346,919)	76.6%
Sales & Use Tax Criminal Justice	338,030	33,934	287,465	(50,565)	85.0%
All Other Taxes	4,000	-	6,233	2,233	155.8%
Taxes Subtotal	\$ 7,219,235	\$ 258,297	\$ 4,437,693	\$ (2,781,542)	61.5%
Development Permits					
Permits (Bldg, Plumbing, Mech)	\$ 975,000	\$ 86,093	689,299	(285,701)	70.7%
Plan Check Fee Building	336,800	185	177,215	(159,585)	52.6%
Other Plan & Development Fees	82,840	12,248	60,917	(21,923)	73.5%
Billable Hours	179,350	7,299	96,561	(82,789)	53.8%
Development Permits Subtotal	\$ 1,573,990	\$ 105,825	\$ 1,023,991	\$ (549,999)	65.1%
Intergovernmental					
Recycling Grants	\$ 42,215	\$ -	14,605	(27,610)	34.6%
Traffic & other Grants	2,575	-	17,831	15,256	692.5%
Liquor Excise Profits/Tax	165,050	25,286	125,493	(39,557)	76.0%
Criminal Justice Revenue	36,225	-	31,090	(5,135)	85.8%
Intergovernmental Subtotal	\$ 246,065	\$ 25,286	\$ 189,019	\$ (57,046)	76.8%
Other Licenses & Permits					
Franchise Fees	\$ 204,880	\$ -	133,044	(71,836)	64.9%
Business Licenses	46,500	2,382	27,440	(19,060)	59.0%
Wireless Leases	73,995	7,724	58,474	(15,521)	79.0%
Alarm System Operator License	4,300	100	1,900	(2,400)	44.2%
Monitored Alarm Device Fee	45,000	1,460	45,580	580	101.3%
Other Licenses & Permits Subtotal	\$ 374,675	\$ 11,666	\$ 266,438	\$ (108,237)	71.1%
Other					
Facility Rentals	\$ 13,500	\$ 135	14,554	1,054	107.8%
False Alarm Response	26,000	3,225	13,220	(12,780)	50.8%
Donations/Sponsorships	40,250	1,920	45,970	5,720	114.2%
Miscellaneous Fines & Penalties	-	-	18,833	18,833	#DIV/0!
Bank Earnings	26,500	9,293	108,014	81,514	407.6%
Other Miscellaneous	4,240	1,102	22,617	18,377	533.4%
Other Subtotal	\$ 110,490	\$ 15,675	\$ 223,207	\$ 112,717	202.0%
Other Financing Sources	\$ 750,000		\$ -	\$ (750,000)	0.0%
Total General Fund Revenue	\$ 10,274,455	\$ 416,751	\$ 6,140,348	\$ (4,134,107)	59.8%
Transfers In	\$ 605,035		\$ -	\$ (605,035)	0.0%
GENERAL FUND TOTAL + TRANSFERS IN	\$ 10,879,490	\$ 416,751	\$ 6,140,348	\$ (4,739,142)	56.4%

City of Newcastle 2019 DETAIL REVENUE REPORT

Percent of Year: **75.00%**

Source of Funds	Amended Budget	September	YTD Revenue	Remaining (\$)	Collected (%)
Street Fund (101)					
Intergovernmental					
Multimodal Transportation	\$ 17,125	\$ 4,294	\$ 12,885	\$ (4,240)	75.2%
Motor Vehicle Excise Tax	272,275	25,272	191,816	(80,459)	70.4%
Waste Management Admin Fee	112,500	15,720	88,834	(23,667)	79.0%
Bank Interest	3,000	669	5,080	2,080	169.3%
Insurance Recovery	-	-	-	-	-
Transfers In	285,000	-	285,000	-	100.0%
STREET FUND TOTAL	\$ 689,900	\$ 45,955	\$ 583,615	\$ (106,285)	84.6%
Cumulative Reserve Fund (105)					
Charges for Services					
Bank Interest	150	\$ 18	\$ 191	\$ 41	127.1%
CUMMULATIVE RESERVE FUND TOTAL	\$ 150	\$ 18	\$ 191	\$ 41	127.1%
Debt Service Fund (202)					
Contributions					
Transfers In	525,410	-	525,410	-	100.0%
Debt Service Fund TOTAL	\$ 525,410	\$ -	\$ 525,410	\$ -	100.0%
Transportation Capital Projects Fund (302)					
Intergovernmental					
Approved Grant (State/Other)	\$ 500,000	\$ -	\$ -	\$ (500,000)	0.0%
Bank Interest	4,500	560	14,816	10,316	329.2%
Transportation Impact Fees	355,300	-	84,175	(271,125)	23.7%
Contributions Other	-	17,100	17,100	17,100	-
Transfers In	2,599,285	1,000,000	1,303,750	(1,295,535)	50.2%
Transportation Capital Projects Fund	\$ 3,459,085	\$ 1,017,660	\$ 1,419,841	\$ (2,039,244)	41.0%
Parks Capital Projects Fund (303)					
Parks Levy	\$ 30,105	\$ -	\$ 19,722	(10,383)	65.5%
Parks Impact Fee	246,495	-	39,078	(207,417)	15.9%
Tree Fee in Lieu	-	-	-	-	-
Interlocal Grants	500,000	-	-	(500,000)	0.0%
Bank Interest	1,600	1,555	14,402	12,802	900.2%
Proceeds in Capital Assests	-	-	25,000	25,000	-
Parks Capital Projects Total	\$ 778,200	\$ 1,555	\$ 98,202	\$ (679,998)	12.6%
Real Estate Excise Tax (REET) Fund (304)					
Taxes					
Real Estate Excise Tax (First 0.25)	\$ 548,905	\$ 29,007	\$ 370,631	\$ (178,274)	67.5%
Real Estate Excise Tax (Second 0.25)	548,905	29,541	370,631	(178,274)	67.5%
Bank Interest	14,000	4,750	43,520	29,520	310.9%
Real Estate Excise Tax (REET) Total	\$ 1,111,810	\$ 63,298	\$ 784,782	\$ (327,028)	70.6%
Surface Water Management Fund (401)					
Charges for Services					
Surface Water Management Fees	\$ 1,293,605	\$ 13,107	\$ 704,504	\$ (589,101)	54.5%
Capital Grants	97,000	-	50,000	(47,000)	51.5%
Local Grant	135,000	-	154,343	19,343	114.3%
Storm Water Review Fees	14,025	735	19,820	5,795	141.3%
Miscellaneous (Fines & Penalties)	-	-	1,456	1,456	-
Bank Interest	6,000	1,884	17,454	11,454	290.9%
Prior Period Adjustments	-	-	-	-	-
SURFACE WATER MANAGEMENT FUND TOTAL	\$ 1,545,630	\$ 15,725	\$ 947,578	\$ (598,052)	61.3%
Equipment Rental Fund (501)					
Contributions					
ERF Service Fees	\$ 84,700	\$ -	\$ 84,700	\$ -	100.0%
Proceeds from Capital Assets	-	-	5,150	5,150	#DIV/0!
Bank Interest	2,985	635	7,026	4,041	235.4%
Transfers In	94,015	-	94,015	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$ 181,700	\$ 635	\$ 190,891	\$ 9,191	105.1%
Facilities Fund (503)					
Contributions					
Facility Service Fees	\$ 387,280	\$ -	\$ 387,280	\$ -	-
Bank Interest	600	2	983	\$ 383	-
Facility Rental Income	325,370	29,299	305,692	(19,678)	94.0%
FACILITIES FUND TOTAL	\$ 713,250	\$ 29,301	\$ 693,955	\$ (19,295)	97.3%
TOTAL REVENUE ALL FUNDS	\$ 15,775,880	\$ 590,898	\$ 9,176,638	\$ (6,599,242)	58.2%
Total Transfers In	4,108,745	1,000,000	2,208,175	(1,900,570)	53.7%
TOTAL REVENUE & TRANSFERS IN	\$ 19,884,625	\$ 1,590,898	\$ 11,384,813	\$ (8,499,812)	57.3%

**CITY OF NEWCASTLE
QUARTERLY FINANCIAL REPORT
2019 DETAIL EXPENDITURES REPORT**

Percent of Year: **75.00%**

Fund #	Description	FINAL BUDGET	September 2019	YTD	\$ Variance	% Variance
1	General Fund Expenditures					
	Salaries + Benefits	\$ 2,598,155	\$ 88,502	\$ 1,670,990	\$ 927,165	64.3%
	Supplies	126,770	8,826	64,107	62,663	50.6%
	Services	961,050	45,285	793,172	167,878	82.5%
	Professional Services	859,815	48,618	563,278	296,537	65.5%
	Public Art	5,000	1,516	1,557	3,443	31.1%
	Historic Preservation	5,500	-	-	5,500	0.0%
	Travel & Meetings	57,245	305	15,150	42,095	26.5%
	Intergovernmental	4,819,060	233,997	2,576,855	2,242,205	53.5%
	Miscellaneous	-	-	-	-	-
	Capital	23,000	-	22,214	786	96.6%
	Other Financing Uses	750,000	-	-	750,000	0.0%
	Transfer Out	816,340	-	316,340	500,000	38.8%
	Total General Fund Expenditures	\$ 11,021,935	\$ 427,049	\$ 6,023,662	\$ 4,998,273	54.7%
101	Street Fund Expenditures + Transfers Out					
	Salaries + Benefits	\$ 217,015	\$ 7,350	\$ 141,265	\$ 75,750	65.1%
	Supplies	46,500	777	26,432	20,068	56.8%
	Services	259,555	10,420	147,665	111,890	56.9%
	Professional Services	7,000	-	3,178	3,822	45.4%
	Travel & Meetings	1,500	-	1,934	(434)	128.9%
	Intergovernmental	82,000	49	31,915	50,085	38.9%
	Transfer Out	31,340	-	31,340	-	100.0%
	Total Street Fund Expenditures	\$ 644,910	\$ 18,596	\$ 383,729	\$ 261,181	59.5%
105	Cumulative Reserve Fund Transfers Out		\$ -	\$ -	\$ -	
202	Debt Service Fund Debt Service	\$ 525,410	\$ -	\$ 231,197	\$ 294,213	44.0%
302	Transportation Cap. Fund Exp. + Transfer In					
	Salaries + Benefits	\$ 89,300	\$ 3,045	\$ 55,940	\$ 33,360	62.6%
	Capital Improvement Program	2,504,500	393,595	1,103,237	1,401,263	44.1%
	Other Financing Uses	-	-	-	-	-
	Transfer Out	678,190	-	178,190	500,000	26.3%
	Total Transportation Capital Fund Expenditures	\$ 3,271,990	\$ 396,640	\$ 1,337,367	\$ 1,934,623	40.9%
303	Parks Capital Expenditures					
	Salaries + Benefits	\$ 38,780	\$ 1,269	\$ 23,550	\$ 15,231	60.7%
	Capital Improvement Program	1,175,000	14,115	57,194	1,117,807	4.9%
	Total Parks Capital Fund Expenditures	\$ 1,213,780	\$ 15,384	\$ 80,743	\$ 1,133,037	6.7%
304	Real Estate Excise Tax Fund Transfer Out	\$ 2,204,320	\$ 1,000,000	\$ 1,303,750	\$ 900,570	59.1%
401	Surface Water Mgmt. Fund Expenditures					
	Salaries + Benefits	\$ 678,975	\$ 23,043	\$ 432,131	\$ 246,844	63.6%
	Supplies	73,700	766	14,217	59,483	19.3%
	Services	282,575	39,049	183,059	99,516	64.8%
	Professional Services	133,000	364	18,956	114,044	14.3%
	Travel & Meetings	7,800	30	3,528	4,272	45.2%
	Intergovernmental	97,325	22,229	57,025	40,300	58.6%
	Capital Improvement Program	280,000	171	135,736	144,264	48.5%
	Transfer Out	31,335	-	31,335	-	100.0%
	Other Financing Uses	-	-	-	-	-
	Total SWM Fund Expenditures	\$ 1,584,710	\$ 85,652	\$ 875,987	\$ 708,723	55.3%
501	Equipment Rental Fund					
	Supplies	\$ 16,700	\$ 687	\$ 14,783	\$ 1,917	88.5%
	Services	24,000	-	30,475	(6,475)	127.0%
	Intergovernmental	-	-	-	-	-
	Capital Outlay (Vehicles, Equip)	197,900	(25,108)	99,262	98,638	50.2%
	Capital Lease (Copier)	44,000	7,435	35,333	8,667	80.3%
	Total Equipment Rental Fund Expenditures	\$ 282,600	\$ (16,985)	\$ 179,854	\$ 102,746	63.6%
503	Facilities Fund Expenditures					
	City Hall	\$ 290,950	\$ 25,314	\$ 243,355	\$ 47,595	83.6%
	Annex	8,300	46	2,660	5,640	32.1%
	Garage	66,780	1,766	22,709	44,071	34.0%
	Transfer Out	347,220	-	347,220	-	100.0%
	Total Facilities Fund Expenditures	\$ 713,250	\$ 27,126	\$ 615,944	\$ 97,306	86.4%
	Total Expenditures	\$ 21,462,905	\$ 1,953,461	\$ 11,032,234	\$ 10,430,672	51.4%

**CITY OF NEWCASTLE
QUARTERLY FINANCIAL REPORT
2019 DETAIL EXPENDITURES REPORT**

Percent of Year: **75.00%**

Fund #	Description	FINAL BUDGET	September 2019	YTD	\$ Variance	% Variance
GENERAL FUND DEPARTMENTS						
Exec - City Council						
10-511-60	Salaries + Benefits	\$ 44,615	\$ 1,826	\$ 31,403	\$ 13,212	70.4%
	Supplies	6,700	363	6,044	656	90.2%
	Services	95,605	-	93,472	2,133	97.8%
	Professional Services	7,900	-	2,238	5,662	28.3%
	Travel & Meetings	11,000	-	450	10,550	4.1%
	Total City Council - Executive Expenditures	\$ 165,820	\$ 2,189	\$ 133,606	\$ 32,214	80.6%
Exec - City Manager, HR & Legal						
10-513-1910	Salaries + Benefits	\$ 380,400	\$ 13,711	\$ 258,269	\$ 122,131	67.9%
	Supplies	6,650	-	1,933	4,717	29.1%
	Services	159,195	149	133,795	25,400	84.0%
	Professional Services	158,750	9,804	107,364	51,386	67.6%
10-515	City Attorney Contract	130,000	61	130,269	(269)	100.2%
	Professional Development Travel & Meetings	12,100	67	1,470	10,630	12.2%
	Total Exec - City Manager, HR, Legal	\$ 847,095	\$ 23,792	\$ 633,099	\$ 213,996	74.7%
Exec - City Clerk						
10-514	Salaries + Benefits	\$ 123,050	\$ 4,665	\$ 90,271	\$ 32,779	73.4%
	Supplies	8,100	247	4,905	3,195	60.6%
	Services	58,260	6,395	55,573	2,687	95.4%
	Professional Services	4,000	-	16	3,984	0.4%
	Travel & Meetings	1,650	-	2,002	(352)	121.3%
	Intergovernmental	50,000	-	30,035	19,965	60.1%
	Total Exec - City Clerk	\$ 245,060	\$ 11,307	\$ 182,803	\$ 62,257	74.6%
Admin - Finance & Accounting						
40-514	Salaries + Benefits	\$ 562,410	\$ 17,898	\$ 340,965	\$ 221,445	60.6%
	Supplies	5,850	572	2,294	3,556	39.2%
	Services	60,835	523	54,434	6,401	89.5%
	Professional Services	36,340	811	11,572	24,768	31.8%
	Travel & Meetings	11,250	(280)	2,504	8,746	22.3%
	Intergovernmental	39,100	818	2,966	36,134	7.6%
	Total Admin - Finance & Accounting	\$ 715,785	\$ 20,342	\$ 414,736	\$ 301,049	57.9%
Admin - Information Tech.						
40-518	Supplies	\$ 16,300	\$ 2,233	\$ 14,091	\$ 2,209	86.5%
	Services	129,200	664	99,422	29,778	77.0%
	Professional Services	15,700	375	21,889	(6,189)	139.4%
	Capital	23,000	-	22,214	786	96.6%
	Total Admin - Information Tech.	\$ 184,200	\$ 3,273	\$ 157,617	\$ 26,583	85.6%
CD - Building Dept						
60-558-50	Salaries + Benefits	\$ 225,620	\$ 4,019	\$ 122,154	\$ 103,466	54.1%
	Supplies	5,620	-	251	5,369	4.5%
	Services	35,590	28	27,496	8,094	77.3%
	Professional Services	165,000	-	87,545	77,455	53.1%
	Professional Development Travel & Meetings	2,905	-	1,694	1,211	58.3%
	Intergovernmental	3,200	-	608	2,592	19.0%
	Total CD - Building Dept	\$ 437,935	\$ 4,047	\$ 239,748	\$ 198,187	54.7%
CD - Planning						
558-60	Salaries + Benefits	\$ 634,200	\$ 21,410	\$ 419,126	\$ 215,074	66.1%
	Supplies	2,900	13	301	2,599	10.4%
	Services	85,945	289	80,803	5,142	94.0%
	Professional Services	33,000	18,535	37,801	(4,801)	114.5%
	Professional Development Travel & Meetings	7,190	-	5,064	2,126	70.4%
	Intergovernmental Affordable Housing	27,000	27,000	27,000	-	100.0%
	Total CD - Planning	\$ 790,235	\$ 67,248	\$ 570,095	\$ 220,140	72.1%
CD - Outreach						
573-90	Salaries + Benefits	\$ 89,025	\$ 4,607	\$ 56,647	\$ 32,378	63.6%
	Supplies	6,600	166	1,034	5,566	15.7%
	Services	48,985	11,856	37,833	11,152	77.2%
	Public Art	5,000	1,516	1,557	3,443	31.1%
	Historic Preservation	5,500	-	-	5,500	0.0%
	Professional Services	38,590	14,614	40,285	(1,695)	104.4%
	Professional Development Travel & Meetings	1,050	-	-	1,050	0.0%
	Capital Outlay	-	-	-	-	-
	Total CD - Outreach	\$ 194,750	\$ 32,758	\$ 137,355	\$ 57,395	70.5%

**CITY OF NEWCASTLE
QUARTERLY FINANCIAL REPORT
2019 DETAIL EXPENDITURES REPORT**

Percent of Year: **75.00%**

Fund #	Description	FINAL BUDGET	September 2019	YTD	\$ Variance	% Variance
Public Safety						
50-521	Supplies	\$ 8,450	\$ 177	\$ 10,284	\$ (1,834)	121.7%
	Services	34,640	29	33,914	726	97.9%
50-515	Legal Services	72,000	2,300	31,890	40,110	44.3%
	Travel & Meetings	3,000	-	-	3,000	
	Intergovernmental - Police	2,540,440	202,399	1,442,556	1,097,884	56.8%
	Intergovernmental - Fire	2,053,320	-	1,020,895	1,032,425	49.7%
	Intergovernmental - Other (Jail, Transport & Animal Control)	76,000	3,780	43,756	32,244	57.6%
	Total Public Safety	\$ 4,787,850	\$ 208,685	\$ 2,583,295	\$ 2,204,555	54.0%
Emergency Management						
60-525-60	Supplies Services	\$ 3,000	-	\$ 2,490	\$ 510	83.0%
	Professional Services	30,000	-	4,883	25,117	16.3%
	Total Public Works Department	\$ 33,000	\$ -	\$ 7,373	\$ 25,627	22.3%
Engineering Division						
70-544-20	Salaries + Benefits	\$ 191,335	\$ 6,705	\$ 131,757	\$ 59,578	68.9%
	Supplies	2,000	49	1,010	990	50.5%
	Services	41,435	40	39,906	1,529	96.3%
	Professional Services	152,625	1,008	80,352	72,273	52.6%
	Travel & Meetings	4,400	-	919	3,481	20.9%
	Total Engineering Department	\$ 391,795	\$ 7,802	\$ 253,944	\$ 137,851	64.8%
Parks Maintenance						
70-576-8	Salaries + Benefits	\$ 347,500	\$ 13,660	\$ 220,399	\$ 127,101	63.4%
	Supplies	54,600	5,005	19,470	35,130	35.7%
	Services	211,360	25,313	136,523	74,837	64.6%
	Professional Services	15,910	1,111	7,175	8,735	45.1%
	Travel & Meetings	2,700	518	1,047	1,653	38.8%
	Intergovernmental	30,000	-	9,038	20,962	30.1%
	Miscellaneous	-	-	-	-	
	Total Parks Maintenance Department	\$ 662,070	\$ 45,607	\$ 393,651	\$ 268,419	59.5%
	Total General Fund Less Transfers Out	\$ 9,455,595	\$ 427,049	\$ 5,707,322	\$ 3,748,273	60.4%

CITY OF NEWCASTLE 2019 INCOME SUMMARY BUDGET VARIANCE

Percent of Year: **75.00%**

Fund #	Description	AMENDED BUDGET	September 2019	YTD	Variance	BUDGET TO ACTUAL TO DATE
1	General Fund					
	Total Revenues	\$ 10,879,490	\$ 416,751	\$ 6,140,348	\$ 4,739,142	56.4%
	Total Expenditures	11,021,935	427,049	6,023,662	4,998,273	54.7%
	Total General Fund Income	(142,445)	(10,298)	116,685	(259,130)	
101	Street Fund					
	Total Revenues	\$ 689,900	\$ 45,955	\$ 583,615	\$ 106,285	84.6%
	Total Expenditures	644,910	18,596	383,729	261,181	59.5%
	Total Street Fund Income	44,990	27,359	199,886	(154,896)	
105	Cumulative Reserve Fund	150	18	191	41	127.1%
	Transfers Out	-		-	-	
202	Debt Service Fund					
	Total Revenues	\$ 525,410	\$ -	\$ 525,410	\$ -	100.0%
	Total Expenditures	525,410	-	231,197	294,213	44.0%
	Total Debt Service Fund Income	-		294,213	(294,213)	
302	Transportation Fund					
	Total Revenues	\$ 3,459,085	\$ 1,017,660	\$ 1,419,841	\$ 2,039,244	41.0%
	Total Expenditures	3,271,990	396,640	1,337,367	1,934,623	40.9%
	Transportation Fund Income	187,095	621,021	82,474	104,621	
303	Parks Fund					
	Total Revenues	\$ 778,200	\$ 1,555	\$ 98,202	\$ 679,998	12.6%
	Total Expenditures	1,213,780	15,384	80,743	1,133,037	6.7%
	Parks Fund Income	(435,580)	(13,830)	17,459	(453,039)	
304	Real Estate Excise Tax Fund					
	Total Revenues	\$ 1,111,810	\$ 63,298	\$ 784,782	\$ 327,028	70.6%
	Total Expenditures	2,204,320	1,000,000	1,303,750	900,570	59.1%
	REET Fund Income	(1,092,510)	(936,702)	(518,968)	(573,542)	
401	Surface Water Mgmt. Fund					
	Total Revenues	\$ 1,545,630	\$ 15,725	\$ 947,578	\$ 598,052	61.3%
	Total Expenditures	1,584,710	85,652	875,987	708,723	55.3%
	SWM Fund Income	(39,080)	(69,926)	71,592	(110,672)	
501	Equipment Rental Fund					
	Total Revenues	\$ 181,700	\$ 635	\$ 190,891	\$ (9,191)	105.1%
	Total Expenditures	282,600	(16,985)	179,854	102,746	63.6%
	Equipment Rental Fund Income	(100,900)	17,620	11,038	(111,938)	
503	Facilities Fund					
	Total Revenues	\$ 713,250	\$ 29,301	\$ 693,955	\$ 19,295	97.3%
	Total Expenditures	713,250	27,126	615,944	97,306	86.4%
	Facilities Fund Income	-	2,175	78,011	(78,011)	
	TOTAL INCOME	\$ (1,578,280)	\$ (362,563)	\$ 352,580	\$ (1,930,778)	-22.3%

City of Newcastle
2019 EXPENDITURE SUMMARY BY FUNCTION

Operating Budget

Percent of Year: 75.00%

Department	Budget	September	YTD Expense	Remaining (\$)	Spent (%)
Executive Services					
City Council	\$ 165,820	\$ 2,189	\$ 133,606	\$ 32,214	80.6%
City Manager	717,095	23,731	502,831	214,264	70.1%
City Attorney	130,000	61	130,269	(269)	100.2%
City Clerk Division	245,060	11,307	182,803	62,257	74.6%
Total Executive Services	\$ 1,257,975	\$ 37,288	\$ 949,509	\$ 308,466	75.5%
Administrative Services					
Finance Division	715,785	20,342	414,736	301,049	57.9%
Information Tech Division	184,200	3,273	157,617	26,583	85.6%
Total Administrative Services	\$ 899,985	\$ 23,615	\$ 572,352	\$ 327,633	63.6%
Public Safety & Justice					
Public Safety Division	2,586,530	202,605	1,486,754	1,099,776	57.5%
Fire Division	2,053,320	-	1,020,895	1,032,425	49.7%
Intergovernmental (Jail, transport and animal Ctrl)	76,000	3,780	43,756	32,244	57.6%
Legal Services (Prosecutor, indigent defense, Domestic V)	72,000	2,300	31,890	40,110	44.3%
Total Public Safety & Justice	\$ 4,787,850	\$ 208,685	\$ 2,583,295	\$ 2,204,555	54.0%
Community Development					
Building Division	437,935	4,047	239,748	198,187	54.7%
Planning Division	790,235	67,248	570,095	220,140	72.1%
Community Outreach & Events	194,750	32,758	137,355	57,395	70.5%
Total Community Development	\$ 1,422,920	\$ 104,053	\$ 947,198	\$ 475,722	66.6%
Public Works					
Emergency Management	33,000	-	7,373	25,627	22.3%
Engineering Division	391,795	7,802	253,944	137,851	64.8%
Parks Section	662,070	45,607	393,651	268,419	59.5%
Street Fund	613,570	18,596	352,389	261,181	57.4%
SWM Maintenance	1,273,375	85,481	708,916	564,459	55.7%
Equipment Rental Fund	282,600	(16,985)	179,854	102,746	63.6%
Facilities Fund	366,030	27,126	268,724	97,306	73.4%
Total Public Works	\$ 3,622,440	\$ 167,626	\$ 2,164,851	\$ 1,457,589	59.8%
TOTAL OPERATING BUDGET	\$ 11,991,170	\$ 541,266	\$ 7,217,206	\$ 4,773,964	60.2%
Operations					
Executive	\$ 1,257,975	\$ 37,288	\$ 949,509	\$ 308,466	75.5%
Administration	899,985	23,615	572,352	327,633	63.6%
Public Safety	4,787,850	208,685	2,583,295	2,204,555	54.0%
Community Development	1,422,920	104,053	947,198	475,722	66.6%
Public Works	3,622,440	167,626	2,164,851	1,457,589	59.8%
TOTAL OPERATIONS BY FUNCTION	\$ 11,991,170	\$ 541,266	\$ 7,217,206	\$ 4,773,964	60.2%
OTHER, DEBT, CAPITAL AND TRANSFERS OUT					
Other Financing Uses	\$ 750,000	\$ -	\$ -	\$ 750,000	
Debt Service	525,410	-	231,197	294,213	
Capital Budget					
Transportation Capital Projects Fund	2,593,800	396,640	1,159,177	1,434,623	44.7%
Parks Capital Projects Fund	1,213,780	15,384	80,743	1,133,037	6.7%
Surface Water Management Capital Projects	280,000	171	135,736	144,264	
TOTAL CAPITAL, DEBT AND OTHER	\$ 5,362,990	\$ 412,195	\$ 1,606,853	\$ 3,756,137	30.0%
TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS	\$ 17,354,160	\$ 953,461	\$ 8,824,059	\$ 8,530,102	50.8%
TOTAL TRANSFERS OUT	\$ 4,108,745	\$ 1,000,000	\$ 2,208,175	\$ 1,900,570	
TOTAL OPERATIONS/CIP/OTHER AND TRANSFERS	\$ 21,462,905	\$ 1,953,461	\$ 11,032,234	\$10,430,672	51.4%